

**COST ANALYST**  
**COST ANALYST SUPERVISOR**

**Class No. 002469**  
**Class No. 002470**

**DEFINITION:**

To assist higher level management with the analysis, oversight, development, and management of county contracts, cost reimbursements of directing and indirect overhead costs, determination of user fees, and to perform related work.

**DISTINGUISHING CHARACTERISTICS:**

Cost Analyst is a professional accountant class series allocated to the Department of the Auditor and Controller with responsibility for performing all aspects of quantitative analysis of Internal Service Funds (ISF), A-87 interface and cost reimbursements from federal and state governments and county contracts. This class series differs from the Analyst and Administrative Analyst class series by its responsibility for cost accounting analysis of countywide fiscal, budgetary and contract management programs and support services to the highest levels of executive and elected county government. It is further distinguished from the Accounting class series in that the latter performs general accounting duties and responsibilities.

**Cost Analyst:** This is the journey level class in the series. Under direction, incumbents independently analyze fiscal, budgetary, contract, and organizational issues for countywide cost methodology services. Incumbents act as analytical support and subject matter expert on cost accounting of indirect and indirect overhead financial matters.

**Cost Analyst Supervisor:** This is the first-line supervisor in the series. Under direction, incumbents are responsible for directing the work of subordinate Cost Analysts and performing the largest and most difficult quantitative cost analysis concerning contracts, financial, budget and economic forecasting. Cost Analyst Supervisors perform assignments that are difficult, political and financially and time sensitive.

**EXAMPLES OF DUTIES:**

Provides cost comparison of public provision services compared to private sector provision services; reviews, analyzes, and monitors Internal Service Funds; recommends cost methodology services; classifies cost as direct or indirect overhead for the public sector; performs contract management of county-wide contracts; advises and analyzes contract services; conducts statistical analysis for re-engineering costs by describing and analyzing workflow, task, and cost; identifies cost center/profit center; analyzes federal and state cost reimbursements; maximizes cost recovery from the Federal and State governments; utilizes computer analysis in quantifying costs; prepares and maintains cost accounting system based on perpetual inventories, unit costs, and control costs through the monitoring of expenditures and revenue realization throughout the fiscal year; prepares a variety of reports, memos, narrative, statistical summaries/reports, fiscal statements for the Director of Office of Financial Planning's (OFP) submittal to the Chief Financial Officer/Auditor and Controller, Chief Administrative Officer, Group Finance Directors, and executive management teams; makes recommendations on proposed costs and financial /organizational impacts; assists and/or conducts special studies relating to resource allocation issues and their overhead costs; prepares special reports by accessing county mainframe data files; provides advice to central management on appropriate cost methodologies and hierarchy; recommend ways to improve cost tracking methods, analysis and reporting.

**Cost Analyst Supervisor:**

All of the duties listed above and: serves as lead analyst for complex financial/fiscal/budgetary activities which involve a high level of cost analysis; analyzes countywide program proposals for cost and effectiveness and provides alternative

perspectives towards resolution of issues.

**MINIMUM QUALIFICATIONS:**

Knowledge Level:            T = Thorough;            G = General;            -- = Not Applicable

Classification Level:    C    = Cost Analyst  
                                  S    = Cost Analyst Supervisor

**Knowledge of:**

<u>C</u>	<u>S</u>	
T	T	Data collection, analysis, and display techniques.
T	T	Statistical analysis including cost/benefit, direct/indirect overhead costs, and reliability analysis.
T	T	Principles of public finance, cost accounting, fiscal policy and public administration.
G	T	Private sector or government financial/fiscal/budget development, management and administration.
G	T	County budget processes policies, and procedures.
G	T	Principles and techniques of conducting cost analysis, management audits, reviews and studies.
G	T	Cost accounting systems and expenditure reports.
G	T	County of San Diego government organization and operations.
G	T	County rules, regulations, and policies including the Board of Supervisors Policy Manual, Administrative Code, Civil Service Rules, Charter and Administrative Manual.
--	G	Principles of Supervision and training.

**Skills and Abilities to:**

The following apply to both classes:

- Estimate cost and revenue proposals.
- Design, analyze and monitor cost accounting systems.
- Perform mathematical calculations, analyze and interpret statistical data.
- Identify problems, evaluate alternates, recommend and implement solutions.
- Utilize computer application programs and/or databases to prepare ad hoc statistical written reports.
- Prepare analytical reports, statements, and memoranda for executive/public presentations.
- Prepare periodic cost and contract management reports.
- Communicate effectively orally and in writing.
- Establish and maintain effective working relations with those contacted in the course of work.
- Meet deadlines and complete work thoroughly.

**Cost Analyst Supervisor (in addition to the above):**

- Provide effective team leadership on special projects.
- Research, recommend and/or develop solutions on the most complex, Sensitive County financial and contract problems.
- Supervise and train subordinate staff.

**EDUCATION/EXPERIENCE:**

Education, training and/or experience that clearly demonstrate possession of the knowledge, skills and abilities stated above. An example of qualifying education/experience is: a bachelor's degree from an accredited college or university in

accounting, finance, economics, business administration, public administration, or a closely related field. Coursework must have included Accounting I and II, Cost Accounting, and 6-8 upper division units in finance, AND;

**Cost Analyst:**

1. One (1) year of full-time experience as a Senior Auditor & Controller Accountant or higher in the County of San Diego; OR,
2. A master's degree from an accredited college or university in accounting, finance, economics, business administration, public administration or a closely related field, AND, one (1) year professional experience performing cost accounting, administrative and analytical work which included financial/fiscal/budget preparation, coordination and monitoring for private sector, governmental, or large public agency at a level equivalent to a Senior Auditor & Controller Accountant in the County of San Diego; OR,
3. Two (2) years at the level of a Associate Accountant in the County of San Diego performing analytical work which included major responsibility for department financial/fiscal/budget preparation, coordination and monitoring; OR;
4. Two (2) years of senior level professional experience working and performing cost accounting, administrative and analytical work which included which included financial/fiscal/budget preparation, coordination and monitoring for the highest executive levels of the enterprise in a large private sector, governmental, or public agency.

**Cost Analyst Supervisor:**

1. Two (2) years of experience as a Cost Analyst in the County of San Diego; OR,
2. A master's degree from an accredited college or university in accounting, finance, economics, business administration, public administration or a closely related field, AND, three (3) years professional experience performing cost accounting, administrative and analytical work which included financial/fiscal/budget preparation, coordination and monitoring for private sector, governmental, or large public agency at a level equivalent to a Senior Auditor & Controller Accountant in the County of San Diego; OR,
3. Four (4) years of professional experience working and performing cost accounting, administrative and analytical work which included financial/fiscal/budget/preparation, coordination and monitoring for private sector, government or public agency.

**SPECIAL NOTES, LICENSES, OR REQUIREMENTS:**

**License:**

A valid California Class C driver's license is required at time of appointment or the ability to arrange transportation for field travel. Employees in this class may be required to use their own personal vehicle.

**Certification:**

A CPA Certificate is highly desirable.

**Probationary Period:**

Incumbents appointed to permanent positions in this class shall serve a probationary period of 12 months (Civil Service Rule 4.2.5).